



CITY OF CORNER BROOK

Policy Statement

Index	Finance and Administration	Section	Collections		
Title	Tax adjustments	Policy Number	11-03-11	Authority	Council
Approval Date	19 Jun 02	Effective Date	19 Jun 02	Revision Date	

Purpose:

To ensure consistency when dealing with requests from taxpayers for adjustments due to errors in billing or assessment.

Policy Statement:

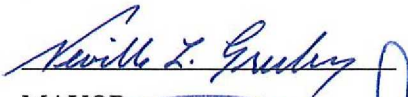
The onus is on the taxpayer to verify information on their Notice of Assessment and, if an error is discovered, to appeal within the required time frame. It is also the taxpayers' responsibility to verify that their tax bills are correct.

In the interest of fairness, we will go back three years plus the current year. In the event that a taxpayer is under-billed, the taxpayer will not be billed retroactively beyond the current year.

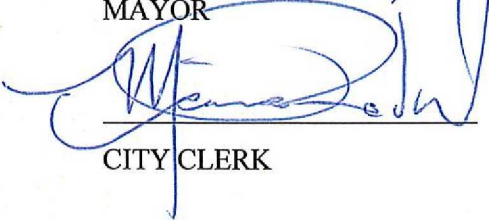
Reference:

- Approved: 02-97.6 (19 June 2002)
- CC02-91.1
- CPS-02-58
- CC02-82
- CC02-84
- CC97-209
- CPS97-45

IN WITNESS WHEREOF, this policy is sealed with the Common Seal of the City of Corner Brook.



MAYOR



CITY CLERK